

page 4, line 25 of the application. The term "signal processing device" includes but is not limited to computers, either standalone or network based. *See, e.g.*, page 5, line 1 through page 6, line 14.

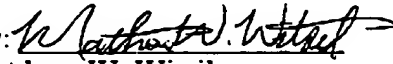
The amendment to claim 26 deletes a step from the method related to providing for removal of stock options from a GRAT. Inclusion of this step in the claims is unduly restrictive, as this step is not essential to the invention.

The amendments add no new matter, and do not substantially effect the disclosure. It is respectfully submitted that these amendments place the application in condition for the Notice of Allowance to be issued. If the Examiner identifies any issue that is believed to prevent the Notice of Allowance, a phone call is requested.

Respectfully submitted,

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